



**Office of the Assistant Secretary of Defense
(Health Affairs)
TRICARE Management Activity
Acquisition Management and Support**

TRICARE ACQUISITION PRACTICE (TAP)

**TAP 15-02, Rev. 000
11 May 01**

SUBJECT: TRACKING AUDIT REPORTS

Reference: None.

1. PURPOSE:

To establish responsibilities and procedures for using an automated database to track Defense Contract Audit Agency (DCAA) audit reports prepared for AM&S/CM.

2. APPLICABILITY:

This TAP applies to all TMA activities that request, receive, or review DCAA audit reports.

3. DEFINITIONS:

None.

4. RESPONSIBILITIES:

4.1. The Chief, Contract Pricing Branch will ensure all DCAA audits received at AM&S/CM are input into the automated database and that the database is updated weekly.

4.2. The Chief, Contract Pricing Branch should be on distribution for all audits sent to AM&S/CM electronically by DCAA. If an audit is not shown in the audit database within one week of receipt by the cognizant contracting officer, the contracting officer will forward an electronic copy of the audit to the Chief, Contract Pricing Branch.

4.3. The DCAA Procurement Liaison Auditor (PLA) will ensure that any DCAA audits received are reflected in the database within one week of receipt or will forward an electronic copy of the audit to the Chief, Contract Pricing Branch for input into the database.

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4.4. Contract Management personnel will treat audit information as proprietary data and shall not release any audit information to other contractors. The audit information may be released to the audited contractor at the contracting officer's discretion.

5. PROCEDURES:

5.1. The audit database log lists all DCAA audit reports received by TMA and is located in Excel on the shared drive at S:/CM/Audit Report Database/Audit Report Log. This log links directly to each of the audit reports received in electronic format from DCAA. The log also includes audit reports received in hard copy prior to the initiation of electronic transmission.

5.2. The log is organized alphabetically by contractor and by audit report date, with the most current audit listed first. Prime contractors and subcontractors are separately identified.

5.3. Information contained in the log includes the Audit Report Number, Date Issued, Prime Contractor Identification (for assist audits), Contract/Modification Number, Audit Description, Contract Audit Follow Up (CAFU) Status, Proposal Dollar Value, and a summary of the audit findings.

5.4. Audits received in electronic format are identified by blue underlined text and can be accessed from the log through a hyperlink by clicking on the blue audit report number. These reports may also be accessed by using Word or Windows Explorer (S:/CM/Audit Report Database/"Contractor Name"/"Audit Report Number").

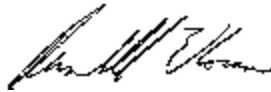
5.5. Any supplemental working paper files or spreadsheet attachments forwarded electronically by DCAA are stored within the relevant audit file. If supplemental data is referenced within the report, the attachments can be accessed by using Word, Excel, PDF or Windows Explorer (S:/CM/Audit Report Database/"Contractor Name"/"Audit Report Number").

5.6. Hard copies of the audits, including those not submitted electronically, are maintained in the Contract Pricing Branch. Assist audits are filed separately, although they may also be included in the prime contract audit file if incorporated into the prime audit report.

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5.7. The log is “read-only” as are most of the DCAA audit reports. If inconsistencies or errors are noted in the log, notify the Chief, Contract Pricing Branch. If inconsistencies or errors are noted in a report, notify the DCAA PLA. Only the Contract Pricing Branch has “read/write” access to the database, i.e., only the Contract Pricing Branch can revise the data.



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ENCLOSURES

1. DCAA Audit Report Log (Sample) (1 page)